



Amended Individual Income Tax Return

MONTANA
Form 2X
Rev. 8-03

Attach copy of original return If fiduciary return check box. ☐
For calendar year _____ or other taxable year beginning _____, and ending _____

Last Name	First Name & Middle Initial	<input type="checkbox"/> Deceased	Social Security No.
Spouse's Last Name if different	Spouse's First Name & Middle Initial		Spouse's Social Security No.
Address		City	State Zip Code + 4

➡ Please explain the changes on the back of this form ⬅

Filing Status Check One	<input type="checkbox"/> 1. Single	<input type="checkbox"/> 2. Married filing joint return	<input type="checkbox"/> 3. Married and both filing separate returns on this form	<input type="checkbox"/> 4. Married and both filing separate returns on separate forms	<input type="checkbox"/> 5. Married filing separate return and spouse is not filing	<input type="checkbox"/> 6. Head of Household
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This form must be filled out completely

Income and Deductions

1. Federal adjusted gross income	1.							1.
2. Additions to income	2.							2.
3. Reduction of income	3.	()	()			()	()	3.
4. Montana adjusted gross income (1+2-3)	4.							4.
5. Deductions - itemized or standard	5.							5.
6. Subtract line 5 from 4	6.							6.
7. Enter exemption deduction	7.							7.
8. Taxable income - subtract line 7 from line 6	8.							8.

Tax Liability

9. Tax liability from tax table	9.					9.
10. Tax on lump sum distribution	10.					10.
11. Subtotal - add lines 9 and 10	11.					11.
12. Allowable credits	12.					12.
13. Subtotal - subtract line 12 from line 11	13.					13.
14. Investment credit recapture from Form RIC	14.					14.
15. Old Fund Liability Tax *See below	15.					15.
16. Total tax - add lines 13, 14 and 15	16.					16.
17. Contributions to other programs (list)	17.					17.
18. Total of lines 16 and 17	18.					18.
19. Combine amounts on line 18 columns A & B	19.					19.
20. Montana tax withheld	20.					20.
21. Payments and credits on estimated tax	21.					21.
22. Elderly Homeowner/Renter Credit from Form 2EC ..	22.					22.
23. Total of lines 20 through 22	23.					23.
24. Combine amounts on line 23, columns A & B	24.					24.
25. Amount paid with original return, plus additional tax paid after it was filed (tax only, do not include penalty and interest)	25.					25.
26. Total of line 25 plus line 24 as amended	26.					26.

Refund or Balance Due

27. Total refund(s) received for year amending	27.		27.
28. Subtract line 27 from line 26 and enter result	28.		28.
29. Refund to be received. If line 28 is more than line 19, enter the difference	Refund 29.		29.
30. Amount of line 29 to be credited to _____ estimated tax	30.		30.
31. Tax Due. If line 28 is less than line 19, enter difference. Please pay in full	Tax Due 31.		31.
32. Interest computed on amount shown on line 31 (see instructions on back for interest rates)	32.		32.
33. Balance Due, add line 31 and 32. Please pay in full	Balance Due 33.		33.

*OFLT no longer exists for years 1999 and beyond.

Name, Address, and Telephone Number of Preparer _____

I, the undersigned, declare under the penalties of false swearing, that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief it is a true, correct, and complete return made in good faith.

Signature is required

Date

(Daytime) Telephone Number

Signature of Spouse

Date
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Last Name and Initial	Social Security Number	Year Amending
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When filing an amended tax return, it is required that you complete the explanation section of this form. You must also attach revised federal and state tax forms, schedules, and worksheets. If amending to change your filing status from joint to separate, attach a detailed breakdown showing the allocation of income and deductions between spouses. Omitting any of this information will delay the processing of your amended return.

For tax year 2001, the federal tax deduction must be reduced by the Federal Advanced Payment.

For tax year 2003, the federal tax deduction must be reduced by the Advance Child Credit.

Attach a copy of your original return.

Instructions for Form 2X

This form is to be used by all individuals who are changing an original Montana income tax return. When completing this return use the instructions which pertain to the year you are amending. Be sure to give a detailed explanation of the reason for the change and attach applicable schedules.

Interest Rates: For years prior to 2000, the interest rate is 9% (.09) per year or .75% (.0075) per month. For years 2000 and later, the interest rate is 12% (.12) per year or 1% (.01) per month.

Taxpayers must file a Montana amended return (Form 2X) within 90 days of receiving an Internal Revenue Service's notification of the corrections made to the federal return. The amended return must identify the federal adjustments and must recalculate Montana tax for the year adjusted.

Return Line Number	Column A Amount	Column B Amount	Explanation

Processing of amended returns takes longer than the processing of current year returns. Current year returns receive processing priority.

Make checks payable to the Department of Revenue

For **Tax Due** Mail to:

For **Refund** Mail to:

Montana Department of Revenue

Montana Department of Revenue

PO Box 6308

PO Box 6577

Helena, MT 59604-6308

Helena, MT 59604-6577

Post dated checks will be returned